IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 25674 of 2006(F)

PETITIONER:

K.M.C. CONSTRUCTIONSL LTD.,
SREEMOOLANAGARAM P.O., ALUVA, HAVING ITS
PROJECT OFFICE AT REIVER VIEW BUILDING
SOUTH CHALAKUDY-680 307, THRISSUR, KERALA
REP. BY ITS CHIEF PROJECT, MANAGER
SRI.M.V. SREEKUMAR.

BY ADV. SRI.JOMY GEORGE

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER (WC & LT)
MATTANCHERY.

2. SALES TAX INSPECTOR,
SALES TAX CHECK POST, WALAYAR.

3. STATE OF KERALA, REP. BY SECRETARY
(FINANCE), GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.25674/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 1ST RESPONDENT DTD.1.4.2005.

EXHIBIT P2: TRUE COPY OF THE INVOICE RAISED BY M/S.METSO MINERALS (SINGAPORE) PRIVATE LIMITED, 238A, THOMSON ROAD, 23-09 NOVENA SQUARE TOWER A, SINGAPORE IN THE NAME OF THE PETITIONER DATED 9.6.06.

EXHIBIT P3: TRUE COPY OF THE PACKING LIST OF THE MACHINERY DTD. 7.6.06.

EXHIBIT P4: TRUE COPY OF THE CERTIFICATE ISSUED FORM THE OFFICE OF THE PETITIONER COMPANY FROM HYDERABAD DTD. 20.09.06

EXHIBIT P5: TRUE COPY OF NOTICE ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT DEMANDING ENTRY TAX WITH REGARD TO GOODS CONSIGNED AS PER EXT. P2 TO P4 DTD. 27.9.06.

EXHIBIT P6: TRUE COPY OF THE INTERIM ORDER PASSED IN WP(C) NO.22490/06 FILED BY THE PETITIONER DTD.22.8.06.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 25674 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp